

## Domestic Partner Health & Dental Benefit Provision

<b>Policy</b>	The State of Iowa offers its AFSCME, AFSCME Judicial, PPME, UE/IUP, and non-contract employees the ability to insure their same sex or opposite sex domestic partner under either or both their State Employee health and dental insurance.
<b>Tax Considerations and Your Costs</b>	Under federal tax law, if a domestic partner does not qualify as a tax dependent, then the portion of the premiums the State pays for the coverage of the domestic partner will be included in the employee's gross income, subject to federal income tax withholding, state income tax withholding, and employment taxes, and will be reported on his/her Form W-2. The employee also will not be able to claim expenses for the domestic partner under the Health Flexible Spending Account.
<b>Eligibility</b>	To be eligible for Domestic Partner coverage, the employee and the Domestic Partner must meet the conditions outlined in the "Affidavit of Domestic Partnership" (attached).
<b>Enrollment</b>	<p>Upon completion of the Affidavit of Domestic Partnership, the employee must then complete the necessary insurance applications (health, dental or both). The Affidavit and the insurance applications must be signed within 30 days of each other.</p> <p>For current employees, the effective date for coverage will be the first of the month following the employee's signature on the insurance applications. For new hires that claim domestic partnership, the effective date will be when the employee is eligible for coverage (first of the month following 30 days of employment).</p>
<b>Children</b>	Children of either the employee or Domestic Partner may be insured under the health and dental options for which the employee is eligible, provided they meet the guidelines set forth in Section VI of the Affidavit of Domestic Partnership.
<b>Termination</b>	<p>When you enroll in health insurance and/or dental insurance your benefit elections will remain in effect to the end of the calendar year and you cannot make <b>any</b> changes until the next enrollment and change period <b>unless</b> you experience a qualified life event and the benefit change you request is consistent with the event.</p> <p>Qualified events are defined by Section 125 of the Internal Revenue Code, based on individual circumstances and plan eligibility.</p> <p>If the domestic partner relationship is terminated, coverage for the domestic partner will terminate at the end of the month in which the employee's personnel assistant receives the necessary signed insurance application/change forms. The termination affidavit and the insurance applications must be signed within 30 days of each other. The former domestic partner and his/her dependents will <b><u>NOT</u></b> be eligible for COBRA and will <b><u>Not</u></b> be notified of termination.</p> <p>COBRA will not be offered to a domestic partner or his/her children if the employee terminates employment, or if the domestic partner's dependents have an event that makes them ineligible for the employee's plan.</p>

# State of Iowa

## AFFIDAVIT OF DOMESTIC PARTNERSHIP

### I. DECLARATION

We, \_\_\_\_\_, and  
(Print Name of Employee)

\_\_\_\_\_ being duly sworn  
(Print Name of Domestic Partner)

under oath, do certify and declare that we are domestic partners in accordance with the following criteria and are eligible for health and dental insurance under the State Employee Benefits Program:

### II. DOMESTIC PARTNER CRITERIA

1. We are each other's sole Domestic Partner and intend to remain so indefinitely and are responsible for our common welfare.
2. We agree to financially support each other during the time of our domestic partner relationship by being jointly responsible for each other's necessities, including without limitation, food, clothing, housing and medical care.
3. We are not legally married to anyone.
4. We are at least eighteen (18) years of age or older and are mentally competent to consent to this contract.
5. We are not related by blood closer than would bar marriage in our state of residence.
6. This relationship has been in existence for a period of at least twelve (12) consecutive months, and we have jointly shared the same residence for at least six (6) months.
7. Our relationship meets at least three of the following four conditions (please check those that apply, A-D):

\_\_\_\_ A. We have common or joint ownership of a residence (home, condominium, or mobile home).

\_\_\_\_ B. We have at least two of the following (please check which two apply):

- \_\_\_\_ 1.) Joint ownership of a motor vehicle
- \_\_\_\_ 2.) Joint checking account
- \_\_\_\_ 3.) Joint credit account
- \_\_\_\_ 4.) Lease for a residence identifying both partners as tenants
- \_\_\_\_ 5.) Durable power of attorney for health care or financial management

\_\_\_\_ C. The Domestic Partner has been designated as the primary beneficiary for at least one of the following (please check which one applies):

- \_\_\_\_ 1.) The Employee's life insurance contract
- \_\_\_\_ 2.) The Employee's will
- \_\_\_\_ 3.) The Employee's retirement contract

\_\_\_\_ D. A "relationship contract" has been executed which obligates each of the parties to provide support for the other party and provides, in the event of the termination of the relationship, for a substantially equal division of any property acquired during the relationship.

**NOTE:** Documentation may be required to prove the existence of any of the above-mentioned items.

### III. CERTIFICATION OF DOMESTIC PARTNER AS A DEPENDENT

Please consult a tax advisor before you certify that your domestic partner seeking coverage is a dependent as defined by the Internal Revenue Code. If your answer is **YES**, you are not taxed on imputed income for the dependent coverage premiums paid by the State, and you are able to make contributions for your domestic partner's coverage on a pre-tax basis.

Please check one:

- ☐ Yes, my domestic partner qualifies as my dependent for federal income tax purposes.

I understand that on the basis of the above statements, the State will consider the above person my dependent for all federal income and employment tax purposes.

I agree to reimburse the State for any liability including, without limitation, taxes, penalties, or losses (including reasonable attorneys' fees) that the State may incur arising out of its reliance on this affidavit if it is untrue in any respect, or if I fail to provide notice required by section IV.

- ☐ No, my domestic partner does not qualify as my dependent for federal income tax purposes

### IV. CHANGE IN DOMESTIC PARTNERSHIP

1. I, the employee, agree to notify my personnel assistant within thirty-one (31) days if there is any change in our status as domestic partners as attested in this Affidavit which would make the domestic partner and/or any of his/her dependent children ineligible for the State Employee Benefits Program (for example, due to death of a partner, a change in joint residence, termination of the relationship, etc.).
2. Upon notification, an Affidavit of Termination of Domestic Partnership shall be provided by my personnel assistant, which I will complete to affirm that the partnership is terminated. Domestic Partner coverage under the State's Employee Benefits Program will be terminated as of the end of the month in which the employee's personnel assistant receives the termination affidavit. No notice of the termination will be sent to the domestic partner, or the domestic partner's dependents, if any.
3. After termination of the Domestic Partnership, another Affidavit of Domestic Partnership cannot be filed with my personnel assistant until twelve (12) months have elapsed after which I may enroll my Domestic Partner in my health and dental insurance subject to the State's eligibility and enrollment rules.
4. I understand that when I enroll in health insurance and/or dental insurance my benefit elections will remain in effect until the end of the calendar year and I will not be able to make any changes until the next enrollment and change period **unless** I experience a qualified life event.

### V. ACKNOWLEDGEMENTS

1. We recognize that domestic partner benefits are based on bargaining status and are not provided to all employees. We further understand that we must meet the eligibility requirements of the particular benefit plan(s) we are requesting. Last, we understand that the State will not provide COBRA rights to a domestic partner or his/her children if the partnership is dissolved, or if the employee terminates employment, or if the domestic partner's dependents have an event that makes them ineligible for the employee's plan.
2. We understand that if both the "employee" and "domestic partner" are State employees eligible for health and dental insurance, then **selection of family coverage under the domestic partner provision effectively waives any right of either party to single coverage benefits or contributions during the time the partnership is in effect.**
3. We understand that any person, employer, or company who suffers any loss because of false statements contained in this "Affidavit of Domestic Partnership" may bring civil action against either or both of us to recover their losses, including reasonable attorney fees.

4. We provide the information in this affidavit to be used by my personnel assistant for the sole purpose of determining our eligibility for Domestic Partnership benefits. We understand that this information will be held confidential and will be subject to disclosure only upon our expressed written authorization or pursuant to a court order.
5. We understand that this affidavit may have legal implications relating, for example, to our ownership of property or to taxability of benefits provided, and that before signing this Affidavit, we should seek competent legal and accounting advice concerning such matters.

## VI. DEPENDENT CHILD/CHILDREN OF A DOMESTIC PARTNER

I, the above named Domestic Partner, certify that the following are my eligible dependent children:

Name	Date of Birth	Social Security Number

An eligible dependent child can be your natural child; a legally adopted child; a child placed with you for adoption; a child for whom you have legal guardianship, a stepchild; foster child; or a child for whom you have a legal obligation to provide medical insurance. Dependent children must meet the following requirements:

1. The child is not married and either under 26 years of age or a full-time student; or
2. The child is age 19 to 25, not a full-time student, and is unmarried and living in the State of Iowa (A State of Iowa Group Insurance Plan Certification of Non Full-Time Student Dependent Age 19 to 25 needs to be submitted); or
3. The child is totally and permanently disabled, either physically or mentally. If this is the case, the disability must have existed before the child was age 25 and the dependent must have had continuous health care coverage with the carrier of choice since, on, or before that birthday.

## VII. AFFIRMATION

We affirm, under penalty of perjury, that the statements in this affidavit are true to the best of our knowledge. We understand that this form is not an application for insurance coverage and that the purpose for this form is to establish the eligibility of persons named herein for the coverage provided under the State's Employee Benefits Program.

_____ (Print Name of Employee)	_____ (Print Name of Domestic Partner)
_____ (Signature of Employee)	_____ (Signature of Domestic Partner)
_____ (Employee's Date of Birth)	_____ (Domestic Partner's Date of Birth)
_____ (Employee's Social Security Number)	_____ (Domestic Partner's Social Security Number)
_____ (Date)	_____ (Date)

Indicate if the Domestic Partner is also a State employee by providing the department name below:

\_\_\_\_\_  
Subscribed to and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
(Notary Public Signature)